CHAPTER II.—CHECK OF RECEIPTS.

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Departmental Revenue.

40. (*a*) In the case of Departmental Revenue, *e.g.*, Land Revenue, Excise, Income-tax, Stamps, Jail Receipts, Registration Receipts, the duty of seeing that the dues of Government are regularly paid into the treasury, rests with the departmental controlling officers, who receive from their subordinates, accounts and returns claiming credits for the amounts paid into the treasury, and to whom the Comptroller sends, for comparison with these, extracts from the accounts showing the amounts brought to credit in them.

(*b*) If any wrong credits are thus brought to the notice of the controlling officer, he should at once inform the Comptroller with a view to the correction of the accounts. If any credits are claimed but not found in the accounts, it is usually more convenient to make enquiries first of the departmental officer. Similarly in the case of funds managed by Government officers, detailed accounts should be kept by departmental officers to whom the Comptroller will send monthly, for comparison and verification, the figures passing through his books. To facilitate comparison, the Comptroller will enter separately the figures appearing in treasury cash accounts and the adjustments and corrections made in his office, explaining the latter in the remarks column.

1. It is essential that the departmental controlling officer's account should not be compiled from returns prepared by the treasury. But the Treasury Officer is, in some cases, required to verify returns prepared for submission to departmental controlling officers. It is the duty of Amildars and Deputy Commissioners to have the "Demand, Collection and Balance Statements" prepared in the Account Department of their office independently of the treasury department and then get them verified with treasury figures. (*G. O. No. R.* 6854-63—*L. R.* 604-11-2, *dated* 17*th May* 1913.)

2. A reconciliation of departmental revenue figures with those of actual credits into the treasuries, on which the Comptroller's accounts are based, is of the utmost importance. Such a comparison is the only check on the proper realization of departmental revenue, and every department should maintain regular accounts of revenue, which should every month be carefully verified with the credit statements received from the Comptroller. (*G. O. No. G.* 3261-99—*G. R.* 10-08-8, *dated* 27*th November* 1908.)

3. Controlling officers should promptly compare the returns received from District officers with those received from the Comptroller and have all differences

reconciled as early as possible, in communication with the District officers, and if necessary, the Comptroller. This is specially important in the case of the returns for June, as all corrections required in the books of the Comptroller should be made before the year's accounts are closed.

Exception—The statements of items of receipts credited through Magistrates, are sent direct to the District Magistrates for verification. (*G. O. No. G.* 15632-41—*G. F.* 242-17-2, *dated 27th January* 1919.)

4. All differences between the treasury and departmental officers' classification of receipts would be avoided by the latter remitting money to the treasury with challans showing the proper heads of account.

5. The departmental accounts should be verified with those of the treasury only after both are independently compiled, and any difference discovered in the course of such verification should be simply intimated to the department concerned and only such corrections as are warranted by the challans, made in the treasury accounts. If the challans themselves are inaccurately prepared, the treasury should require the departments concerned to correct them before complying with their request to alter the classification once made in treasury accounts. (*G. O. No. Fl.* 5091-5102—*G. F.* 239-04-2, *dated 3rd February* 1905.)

Fines.

41. (*a*) In the case of fines, the duty of checking the receipts is laid upon the Comptroller, to whom a monthly return in Form 5, of all fines realised, and of all remittances of fines to the treasury, should be transmitted by every Court having the power to fine, through the Treasury officer concerned.

1. Compensation fines due to an injured party which are creditable to deposits, and fines which, under competent authority, are credited to a Municipal or other Local Fund, will be excluded from this return.

2. Fines to be credited to Municipalities or other Local Funds will be entered in separate registers for each Municipality or Fund, and when the Municipality or Fund banks with the local treasury, will be remitted by the court direct to the treasury to be credited in the treasury to the account of such fund.

3. Courts, realising arrears of Municipal Taxes under Section 88 of the Municipal Regulation or fines which under any law in force are credited to Municipal or other local funds, will furnish at the end of the month in which the realisations are effected, a statement in the prescribed form (No. 94, criminal) to the Municipality or other body concerned. This statement need not be furnished for any month in which no such fines or arrears have been realised. (*vide* Chief Court Rule of Practice No. 88, dated 9th December 1921.)

(*b*) The District Treasury Officer will verify the figures in the statements received from the several Courts dealing with the District and Taluk Treasuries and prepare a consolidated statement of the fees, fines, etc., realised for the district (Form 6) and forward it to the Comptroller with the statements received from the Courts.

NOTE.—If in any case, the figures should differ, he should explain the difference in the statement and forward, if necessary, an alteration memorandum to the Comptroller.

1. A Court dealing with a taluk treasury should send with the last remittance credited in the treasury accounts of the month, its office copy of the fine statement for the month, in order that the amounts entered therein may be verified by the Taluk Treasury Officer (by reference, if necessary, to the dates entered in the last column of the statement) who, if the amount is correct, should simply initial it, and if not, should note the difference. But, where a Court deals with more than one taluk treasury, the office copy instead of being sent to the several Taluk Treasury Officers, should be sent after the close of the month, to the District Treasury Officer for verification.

2. All fines realised by the Police on warrants should be paid, as far as possible into the Court concerned for payment into the district treasury; but when the fine is realised in a taluk, it must be paid into the nearest taluk treasury and a receipt obtained which the police officer will send with the warrant to the Court. The Court will then enter the fine in the proper register as realised and as paid into the taluk treasury, sending the taluk treasury receipt to the district treasury.

3. All fines levied and confiscations ordered under the Excise Regulations by judicial officers should be shown in a separate column in the statement of fees and fines.

4. When no fees or fines have been collected in any month a 'nil' statement should invariably be submitted to the Comptroller.

5. A fine realised in one district on account of another should not be remitted by means of remittance transfer receipt, but should be treated for the purpose of the fine statement as if it had been imposed in the Court in which it is realised, and an advice of the recovery sent by the realising Court to the Court which inflicted the fine, the name of the Court to which it relates being also noted in the fine statement against the credit. The Court which inflicted the fine should on receiving the intimation, note in its statement the amount of the fine so advised and the name of the treasury to which it was paid.

42. All fees and fines, civil or criminal, stamp penalties, deficient stamp duty, and any other items belonging to Government realised by Courts, will be entered in remittance books, one to be headed "Courts of Law" and the other "Stamps," with particulars of the date of remittance, nature of item and amount. The books will be signed by the Nazir and the Judge in the proper columns, and sent with the money to the treasury on the day of realisation to be credited under the proper head. The Treasurer and the Treasury Officer will sign in the proper columns and return the books. At the end of the month the entries will be totalled by the Nazir and submitted to the treasury, where the totals will be checked with the Treasury Account and signed by the Treasurer and Treasury Officer, if correct.

Miscellaneous Demands.

43. (*a*) Miscellaneous demands of Government not falling within the ordinary revenue administration are entered by the Comptroller in a register of special recoveries and their realization watched by him. Such are contributions for pensions of officers on foreign service and contributions from Municipalities, District Boards and others towards the cost of State establishments.

(*b*) The Departmental Officers must however take the initiative for the recovery of the following demands :—

Particulars of demand	Officer responsible	Action required
1. Contribution from Civil and Military Station on account of Distillery establishment.	Excise Commissioner.	To send to Government once a year a bill on account of the proportionate cost of establishment recoverable.
2. Cost of maintenance of Civil and Military Station Prisoners.	Inspector-General of Prisons.	To intimate to Government once a year the amount of maintenance charges recoverable.
3. Do Lepers.	Senior Surgeon & Sanitary Commissioner.	To intimate to Government once a quarter the amount recoverable.
4. Do Lunatics.		
5. Portion of establishment charges of Tarbanahalli Police Station recoverable from Government of India.	Inspector-General of Police.	To intimate to the Comptroller once a year the amount recoverable.
6. Contribution from Mining Companies on account of Detective Police.	Do ..	To intimate to the Comptroller and to the Mining Board, half, yearly the amount recoverable.
7. $\frac{7}{10}$ cost of Railway Police establishment.	Do ..	To send a bill of charges on account of lines worked by Government every quarter to the Comptroller for adjustment in communication with the Auditor, Mysore Railways. *N.B.*—A lump-sum of Rs. 3,100 is recovered every year from the Madras and Southern Mahratta Railway Co., on account of police charges of the Kolar Gold Fields Railway.
8. Contribution from District funds and Municipal funds on account of Local Fund Dispensaries.	Senior Surgeon.	To send to the Comptroller annually, after the Budget Estimates are issued a statement showing the amount recoverable from each body.

Classification.

44. Rules regarding the classification of receipts are found in Appendix III.